



## Office of Equal Opportunity and Diversity

Internal Revenue Service  
United States Department of the Treasury

# LITC

Low Income Taxpayer Clinic

- > Access to Representation
- > Outreach and Education for Taxpayers Who Speak English as a Second Language



# Low-Income Taxpayer Clinic

# Civil Rights Requirements of the Low-Income Taxpayer Clinic Program

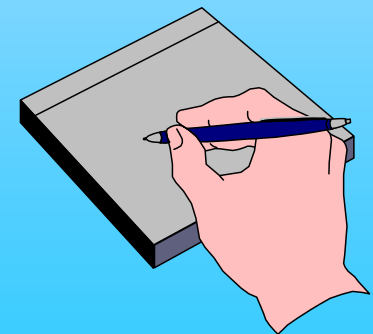
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# Our Topics

- Brief comment on the history of civil rights laws
- Presentation and explanation of the civil rights laws applicable to the Low-Income Taxpayer Clinic Program
- Consequences of noncompliance
- Practical advice



# Overview of the History of Civil Rights Laws



- Civil Rights Laws and Executive Orders are a result of the civil rights movement in the early 1960's, that caused the Federal Government to launch a nationwide offensive against racial discrimination.
- These laws, still in effect today, protect individuals against discrimination under specific (protected) bases.





“Simple justice requires that public funds, to which all taxpayers of all races contribute, not be spent in any fashion which encourages, entrenches, subsidizes, or results in racial discrimination.”

President John F. Kennedy, in his message calling for the enactment of Title VI, 1963

# Applicable Laws

- Title VI of the Civil Rights Act of 1964
- Section 504 of the Rehabilitation Act of 1973
- Age Discrimination Act of 1975



# Title VI of the Civil Rights Act of 1964

“No person in the United States shall, on the basis of **race, color, or national origin** be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.”

# **Section 504 of the Rehabilitation Act of 1973**

Prohibits discrimination in a federally assisted program or by the Federal Government on the basis of **disability**.





# **Age Discrimination Act of 1975**

Prohibits discrimination in a federally assisted programs on the basis of **age**.

# **Executive Order 11246**

- Provides for equal employment without regard to: race, color, religion, sex, or national origin. Includes any federal program involving a grant, loan, insurance, or guarantee.

# Executive Order 13166

- Requires Federal agencies and their recipients of financial assistance to provide access to the programs to persons who are limited English proficient.
- Requirement for recipients stems from Title VI of the Civil Rights Act.
- Extended the requirement to the Federal government.

Race

Disability

**National Origin**

Reprisal

Color

Age

# Requirements of Title VI

- Pre-award compliance reviews
- Assurance Agreements
- Outreach
- Data collection



# **Requirements of Title VI (Continued)**

- Use of the Equal Opportunity Statement and Posters
- Limited English Proficiency Plan (Executive Order 13166)
- Post-award compliance reviews

# Public Notification Requirement

- Nondiscrimination statement shall be posted in all LITC offices
- Include in all materials for public information, education, distribution
- Use English and appropriate languages

## Recipient's Short Nondiscrimination Statement

“This institution is an equal opportunity provider.”



# **Requirements of Section 504 of the Rehabilitation Act**

- An accessible facility/office
- Accommodations
- Alternative means of communication with deaf and hard of hearing persons (TDD or State relay service)
- Use of equal opportunity statement

# Review of Applicable Laws

- Title VI of the Civil Rights Act of 1964
- Section 504 of the Rehabilitation Act of 1973
- Age Discrimination Act of 1975



# Consequences of Noncompliance with Title VI

- Referral to the Treasury Office of Equal Opportunity and Diversity for further action
- Debarment
- Denial of additional Federal funds
- Private lawsuit in Federal court
- Termination of current Federal assistance



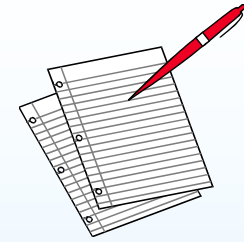
## Civil Rights Complaint Processing Procedures for Federally Financially Assisted Programs

Civil rights complaints filed against any of the IRS financially assisted or conducted programs must be in signed and in writing.

The taxpayer or taxpayer's representative may then submit the signed complaint to the following address:

Department of Treasury  
Director, Office of Equal Opportunity and Diversity  
1750 Pennsylvania Avenue N.W., Room 8157D  
Washington, DC 20220

# Practical Advice



- Provide equal professional customer service
- Develop Standard Operating Procedures that incorporate civil rights compliance
- Train employees in customer service and your policies and procedures
- Monitor participation
- Conduct outreach and keep records

# Getting Help

## **Office of the Chief EEO & Diversity External Civil Rights Unit**

Mission: To ensure no taxpayer is excluded from participation in, denied the benefits of, or are subject to discrimination under any program or activity conducted by the IRS or receiving financial assistance from the IRS on the basis of race, color, national origin, sex, age, or disability.

For more information about civil rights, contact  
Diana Cosme Avery, IRS-ECRU at (202) 435-5117.

# Thank You

